

Taxes and Assessments—continued

Occupancy tax

Avery County occupancy tax proceeds distribution	410(5)-(6)
Caswell Beach.....	364(8)
Brunswick County	364
Facility Authority allocations to capital improvements	68
Forsyth County proceeds distribution	408
Goldsboro proceeds use change.....	447
Holden Beach.....	364(9)
Lumberton occupancy tax extension and revenue use.....	361
Madison County.....	102
Nash County authorized.....	255
Ocean Isle Beach.....	364(10)-(11)
Person County.....	364(3), (14)-(15)
Randolph County.....	342
Scotland County.....	410(6), (11)-(12)
Shallotte	364(6)-(7)
Shelby	361
Sunset Beach.....	364(12)
Yaupon Beach.....	364(13)

Peanut producer assessments	371
-----------------------------------	-----

Property taxes and assessments

Alleghany County delinquent taxes	410(9)
Antique airplane ceiling.....	355
Avery County delinquent taxes.....	410(7)
Board of Equalization and Review of Henderson County.....	186
Exempt most intangible personal property	23
Foxfire Village street assessments include underground electrical systems.....	451
Hendersonville tax agreements	188
Interest on overpayments	205
Laurel Park tax agreements.....	188
Legislative Research Commission study.....	205(2)
Mitchell County delinquent taxes	410(8)
Newland delinquent taxes	410(7)
Reimbursement on condemned land	270
Spruce Pine delinquent taxes	410(8)
Use value taxation eligibility on non-producing turkey property	272
Weapons listing repealed	6(1)

Refunds

Sales and use claim extensions	423
Federal retirees carry forward	499
Intangibles.....	318
Revenue Code reference update.....	55
Revenue law enforcement agents authorized	503